

NDCSWINST 5540.2B
02MMD
21 August 1995

NAVDENCEN SOUTHWEST INSTRUCTION 5540.2B

Subj: PROPERTY ACCOUNTING

Ref: (a) NAVMED P-5132
(b) NAVCOMP Manual Vol. 3, Chapter 6

Encl: (1) NDCSW Form 5540/2
(2) Sample Property Computer Print Out List
(3) Equipment Transfer Flow Chart
(4) Equipment Inventory Flow Chart

1. Purpose. To promulgate policy and procedures for management and disposition of government property, both plant and minor within the command, and to establish property accounting procedures for all work centers in accordance with references (a) and (b).
2. Cancellation. NAVDENCENS DIEGOINST 5540.2A.
3. Background. Dental equipment with an original acquisition cost of \$300.00 or more per item and equipment highly pilferable in nature will be accounted for semiannually in writing in accordance with reference (a) through (c).
4. Responsibility. Branch directors and department heads are charged with (1) the primary responsibility for all equipment assigned to their custody, (2) accountability to the Commanding Officer for the proper use and safekeeping of this equipment and (3) requesting and updating their consolidated inventory within 60 days of change of the responsible Branch Director/Department Head.
5. Action. Property Manager will ensure that reviews of equipment are conducted. The review will help to identify under utilized assets, which could be redistributed.

a. Procedures for redistribution.

(1) NDCSW Form 5540/2 (Plant Account/Minor Equipment Change), enclosure (1), is required only when equipment is utilized as a conditional receipt when any plant or minor property is relocated. NDCSW 5540/2 will be completed in triplicate and the original maintained at the transferring work center. Copy one will accompany the equipment and will be held by the work center receiving the equipment, and copy two will be forwarded to the Command Property Manager for utilization in updating the command's inventory computer listing.

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(2) Updated computer print outs, enclosure (2), will be distributed to each work center listing all items of plant and minor property held within the clinic. This listing must be maintained accurately. Any changes such as additional equipment, equipment transfer, or turn-in's will be annotated in pencil on the print out. A written report of discrepancies will be submitted to the Property Manager with the updated print out signed and dated by the accountable officer in accordance with reference (a). The Materiel Management Department will maintain a master computer listing for all work centers.

6. Coordinator. Head, Material Management Department, is assigned as the Program Coordinator.

R. C. MELENDEZ

Distribution:
List 1, Case, Case 1, 3